



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बीरवार, 21 नवम्बर, 1974/30 कार्तिक, 1896

GOVERNMENT OF HIMACHAL PRADESH

LOCAL SELF GOVERNMENT DEPARTMENT

NOTIFICATION

Simla-2, the 29th August, 1974

No. LSG-C (9)-6/74.—In pursuance of the provisions of Sections 60 and 61 read with sub-section (1)(a) of Section 257 of the Himachal Pradesh Municipal Act; 1968 (Act No. 19 of 1968), the Governor, Himachal Pradesh is pleased to impose the rates of Octroi (Without refund) shown in columns 3 and 4 of the schedule appended hereto upon articles mentioned in column 2 therein imported into the limits of Notified Area Committee, Nagrota Bagwan in Kangra District, subject to the exemptions given in the list. The rates of Octroi hereby imposed shall come into force with effect from 1st October, 1974.

OCTROI SCHEDULE**LIST OF EXEMPTION FROM OCTROI****(a) ARTICLES BELONGING TO GOVERNMENT**

1. Necessaries (not being articles of food or drink), equipment and clothing imported by officers in command of troops or Air Force units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force Service; provided that such grain or fodder is certified by the Commanding Officer to be imported for bona fide public purposes.
 2. All road-making material such as timber, stone, ballast, coaltar, steel, bitumen, sand, cement, shingle and bricks for soling coats and other fuel used in steam road-rollers or for melting coaltar imported by the Government of India or by any State Government or by any local authority (including cantonment authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment authority) if accompanied by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road-making only.
 3. Arms of any sort imported by Government.
 4. Articles imported by the Police Department, in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of Sub-Inspector.
 5. Ammunition, military stores and other articles of Police uniform and enquiry including equipment of Police Radio Service, provided that each consignment is certified by the Superintendent of Police of the District concerned to be the property of Government in the Police Department.
 6. Articles imported for the purpose of Government Air Raid Precaution measures, provided that these are accompanied by a certificate from a Gazetted Officer of the Department.
 7. Articles, stores and equipment used for health purposes belonging to Health Department of Government provided that the each consignment is accompanied by a certificate from a Medical Officer of the Health Department that it belongs to Government.
- N.B.*—Equipment will not include articles like office furniture and stationery.
8. Foodgrains brought from abroad (from outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of the Government in the Civil Supplies Department.
 9. Printed forms used in the Offices of Government and local authority; provided each consignment is accompanied by a certificate from a responsible officer of the Government Department or the local authority, concerned.
 10. Printed forms and other election material like ballot-boxes/ballot papers, locks, hammers, punches and bags etc., connected with the general elections to the State and Central Legislatures and elections to local authorities; provided these are accompanied by certificates signed by a Gazetted Officer of the Department concerned to the effect that the forms are the property of the Government.
 11. Supplies and services of the joint-enterprise started by Government of India for the vaccination of children against tuberculosis; provided such consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

Note.—Wherever the word "Committee" occurs it shall mean Notified Area Committee, Nagrota Bagwan.

12. All young plants for transplantation on road sides, imported by the Public Works Department, Forest Department and Local Bodies, if accompanied by a certificate from a responsible officer of the Department concerned or local authority that the plants are meant for transplantation on roadsides within Municipal/Notified area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties; provided it is certified to the satisfaction of the Octroi staff on duty.

14. Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any department of the Central or the State Government Municipality/notified area, District Board, Corporation subject to the production of a certificate from a responsible official of the Department or institution or agency concerned.

15. Railway stores and materials required for use on a Railway, whether in constructing, maintaining or working, the same and not removed outside the Railway boundaries, but not including stores imported for purchase or consumption by Railway employees or stores with which a Railway Co-operative Store is stocked for sale to members.

16. All articles which are the property of the Government of India, except these which are liable to Octroi duty prior to 1st April, 1937.

17. Chemicals such as killoptera, gammaxene, smoke, killoptera and gammaxene dust imported by the Civil Supplies Department for disinfection of foodgrains; provided each consignment is accompanied by a certificate from a Gazetted Officer of the Department that such chemicals are the property of Government in the Civil Supplies Department.

18. In case where a Municipal Committee/Notified Area Committee collects Octroi for a cantonment authority as well as for itself, goods belonging to Government, if accompanied by a certificate from a gazetted officer of the Department that the goods are the property of the Government and are intended for use only within the limits of the Cantonment.

19. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other personages holding diplomatic ranks with the Government of India.

20. Stores consisting of arms, ammunition, uniforms or cloth for uniform intended for use by the National Cadet-Corps; provided each consignment of such stores is certified by a responsible officer of the National Cadet-Corps that the property belongs to the said institution.

21. Spraying and laboratory equipment, trucks and jeeps, D.D.T.; and antimalaria drugs, received by the District Medical Officer of Health of all districts in Himachal Pradesh, provided it is certified by them that these supplies have been received from the Technical Co-operation Administration through the Government of India under the National Malaria Control Programme.

22. Material imported by the Tube-well Divisions of Himachal Pradesh Government for use on Government works; provided that each consignment is accompanied by a certificate signed by a Gazetted Officer of the Irrigation Department that it belongs to Government.

23. Personal, household and professional effects of the personal of the Technical Co-operative Mission certified by the head of the group of the said Mission to belong to a member of the Mission.

24. Articles, stores and equipment (other than furniture and stationery) of the local bodies and the Government for being used in Government Hospitals, Dispensaries, Medical Colleges, Government laboratories, farms, Veterinary hospitals, Government Livestock Farm, all clinics i.e. T.B. Clinics, Dental Clinics and Primary Health Centres

and office of the Malaria Officers in the State Clinics attached to the College of Veterinary Science and Animal Husbandry, rural and subsidized Ayurvedic, Unani, Civil Dispensaries and are certified by any of the officers to belong to a local body or Government and are required for use in any of the institutions specified above.

25. Material for distribution to local works in connection with the Hydro-Electric Projects and certified by the Executive Engineer concerned of the State Electricity Board to belong to Government to be required for the said purpose.

26. Undermentioned stores and articles and equipment of State Government in connection with National Extension and Community Development Blocks; provided each consignment is accompanied by a certificate signed by the Block Development Officer of the National Extension Service or the Community Development Blocks concerned, as the case may be, that it is the property of the Government and it is required for use in the said Blocks:—

- (1) Radios.
- (2) Agricultural tools and implements;
- (3) Audio-Visual Equipment, including projectors and generators.
- (4) Medicines.
- (5) Sewing Machines.
- (6) Gramophone machines and records.
- (7) Office furniture and stationery.
- (8) Insecticides and pesticides.
- (9) Dust gun powder, bucket, pump, plunger, duster, pruning knife, tarphaji seccature, food sprays.
- (10) Equipment and supplies for veterinary hospitals.
- (11) Equipment and clothing for civil dispensaries and health centres.
- (12) Agriculture seeds and fertilizers.
- (13) Jeeps, station-wagons, trailers, motor parts, road graders, bulldozers and their parts and road-making equipment.
- (14) Loud-speaking equipment;
- (15) Typewriters and duplicating machines.

27. Articles of records, furniture and other equipment of Government offices at the time of their shifting from one place to another.

28. Radio-sets and accessories; provided each consignment is accompanied by a certificate signed by the District Public Relations Officer concerned to the effect that these radio-sets and accessories are meant for distribution in the rural areas under the Community Listening Scheme.

29. Stores of the Irrigation Department to execute Government works relating to Flood Drainage schemes; provided that each consignment is accompanied by a certificate from a Gazetted Officer of the Department to the effect that these stores are for use on the said works only.

(b) MISCELLANEOUS ARTICLES

1. Bona fide personal and household belongings to persons coming to take up their residence in the Notified Area Committee and bona fide personal luggage of travellers.

2. Chemicals used as fertilizers, such as sodium nitrate, etc., Imported for agricultural purposes and certified as such by an officer of the Agriculture Department.

3. Gold or silver, bullion and coin.

4. Printed books (including news papers).

5. Stamps, stamp papers and petition papers.

6. Head-loads of fuel, grass and brushwood.

7. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway premises.

8. Salt.
 9. Hand-spun yarn.
 10. Examination answer books.
 11. Goods prepared by, and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department; provided that the consignments are accompanied with certificate signed by the President, Secretary, or the organising Secretary of such Industrial Home.
 12. Goods belonging to the World Health Organisation and personal effects of the personals employed by it; provided such consignments are accompanied by a certificate from a responsible officer attached to them under the organisation that consignments in question are the property of the said Organisation or from a part of the personal effects of any member of the Organisation.
 13. Articles imported by rail from the limits of the Notified Area Committee and reimported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of a Government Department after delivery has been taken, but returned to the sender if a certificate to this effect produced from a competent authority in the Department.
 14. Articles of dowry accompanying the bride.
 15. Articles imported in connection with the mourning ceremony.
 16. Stores imported by Indian Red Cross Society, St. John Ambulance or by any registered charitable institution.
 17. Sweets, other edibles, and bhaji for immediate personal use not exceeding five kg. in weight per person.
 18. Earth and chichra leaves and leaves of sal, dhak and taur.
 19. Any other articles considered necessary by the Committee taking into consideration local conditions and approved by Government.
 20. Gift commodities, supplies and equipment in parcels or otherwise bearing the mark "care" when imported by or on behalf of Co-operative for American Remittance to Europe Inc. for its official use. The importer shall satisfy the committee authorities that the contents of parcel are the purely for the official use of the Co-operative and these are not meant for sale at any stage.
 21. Gift commodities like foodgrains, foodstuffs including milk powder, processed foodstuffs, multi-purpose foods, drugs and medicines, multivitamin tablets, hospital equipment and supplies, agricultural implements and such other superior received from foreign countries as would be acceptable to the Government of India for free distribution by relief organisations approved by the Union or the State Government; provided that the organisation concerned satisfies the committee authorities that the consignment in question contains gift commodities meant for free distribution.
 22. Chaff-cutters, cane-crushers and rollers thereof, and karanas (pans) which are used as agricultural implements; provided that each consignment is accompanied by a certificate signed by any of the undermentioned officers of the State Agriculture Department that these are used for agricultural purposes:—
 1. The Deputy Director of Agriculture.
 2. The District Agricultural Officer.
 3. The Agricultural Engineer (Boring).
- Note.*—The term "agricultural" implements means implements which are used for cultivating fields, irrigation, crushing, sowing, boring, chaffing, harvesting, thrashing, spraying and dusting of crops.
23. Goods belonging to the National Small Industries Corporation, limited, New Delhi, when sold through their sale-vans; provided that a certificates signed by the Development Officer of the National Small Industries Corporation, Ltd., New Delhi is

furnished to the effect that the goods belong to the said Corporation and are intended to be sold on "no profit basis".

24. Jewellery of all kinds made of gold, silver, precious stones or imitation.

25. (i) Charkhas of all types, e.g. traditional charkha, box charkha and amber charkha.

(ii) Spare parts of the various of charkhas including carding implements, silver-marking attachment and flute rollers, etc.

(iii) Handloom used for the production of hand-spun, hand-woven cloth.

26. Chaff-cutters and their parts, cane-crushers and their parts, karahas, (juice boiling pans) and other agricultural implements, viz. harrow, cultivators, drags, levellers plant protection equipment, planters, harvesting machines and implements, diggers. (potato diggers, groundnut diggers, etc.) thrashing machines, seeders, manure spreaders and screeners, grain cleaners and graders, water lifts, viz. persian wheels and other agricultural implements and the parts of all these agricultural implements and machines.

27. Under-mentioned goods of institutions which is branch of an organisation certified by the Khadi and Village Industries Commission:—

(i) flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn;

(ii) charkhas, dhunkies and other accessories used in the Khadi Industry;

(iii) cotton (rui and kapas); and

(vi) dystuffs used in dying and printing Khadi.

28. Sugarcane for sale to sugar factories situated outside the municipal limits.

29. Neera (date palm juice), palm gur and palm sugar.

30. Circus goods including animals, etc; provided a certificate is produced by the Manager of the circus to the effect that the goods, etc., are the property of the circus.

31. Cane-crushers belonging to the Nahan Foundry (P) Ltd; Nahan, accompanied by a certificate signed by the General Manager of the said Foundry to the effect that the consignment belongs to the said Foundry.

32. Material, equipmentment etc in connection with the exhibition organised by the Khadi Asharam provided a certificate is produced from the Manager of Khadi Exhibition to the effect that such material is imported for exhibition only.

33 Pumping-sets including electrically-operated ones.

34. All buildings material for construction of a Harijan colony; provided that it is certified by the District Welfare Officer that the material imported shall be used entirely for the construction of the colony.

35. Bee-keeping equipment belonging to All-India Khadi and Village Industries Board, imported into the Limits of any Municipality/Notified Area in Kangra and other District of Himachal Pradesh.

36. Juice-boiling pans (karahas) and cane-crushers, accessories belonging to the Nahan Foundry (P), Ltd., Nahan; provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.

37. Left and only left shoe of the pair marked "sample" inside and outside the sole thereof in bold letters.

38. Gas Cylinders.

39. Niyara including ghuthalies, kach and sodh improted by niyarias.

SCHEDULE

Sl. No.	Description of Articles	Rate	
		(Per qtl.)	<i>Ad valorem</i>
1	2	Rs. P. 3	Rs. P. 4
<i>Class I.—Articles of food and drink for men and animals:—</i>			
1.	Wheat, gram, maize, rice, paddy, Jowar, bajra, and dals, (pulses), their flour including seal, dharaon except suji, maida, rawa and nishasta.	0.30	—
2.	Suji, maida, rawa and nishasta and parched grains including those coated with gur, sugar and shaker.	1.10	—
3.	Refined sugar, <i>i. e.</i> white or crystalised sugar icing sugar, candy, sugar loaf (misri), sugar intins, canes, bottles, boxes including sugar cubes. shaker, minja, talauncha, molasses, desi sugar.	2.20	—
4.	Sugar not otherwise specified including gur, sheera, and sugarcane juice rab.	0.60	—
5.	Eggs, game birds, becon, ham, fresh fish, meat and poultry not bottled or canned.	9.00	—
6.	Tea of all kinds including dust, tea stalks and leaves of green tea.	4.40	—
7.	Ice.	0.30	—
8.	Ghee and Butter including khoa and cream (Fresh or tinned).	5.75	—
9.	Hydrogenated oil used as substitute of ghee	5.75	—
9-A.	Vegetable oils, and linseed oils.	2.20	—
10.	Fresh milk, skimmed milk or unskimmed.	0.60	—
11.	Betal leaves.	1.10	—
12.	Confectionery, sweet meats, biscuits, coffee tinned, milk, milk powder, (canned, bottled or otherwise), jams, (canned or bottled pickles, preserved fruits, honey, macroni and such groceries (including flour rice), oilman's stores and preparations of food and drink as are not otherwise scheduled.	11.50	—
13.	Articles of light refreshment like aerated waters (including Coca Cola and Vimts).	—	0.03 per rupee.
13-A.	All Sweets prepared from Gur.	3.08	—
14.	Desi achar and desi murabba.	2.20	—
15.	Bread (double roti).	2.20	—
16.	Potatoes, sweet potatoes (for table use or seeds), green ginger, garlic, singhara, arbi, kachaloo, halwa kaddu, petha, dried onions galgal, greenamla leasuras, sour lime, peas, dheon, delas, un-ripe and ripe mangoes, other fresh vegetables and fresh fruits, not specified elsewhere, but including water-melon, kharbuza, tomato, nashpati, amrood, aroo and ber.	1.60	—

1	2	3	4
17.	Sugarcane, turnip, radish, cucumber (kheera), kakri, tar and carrot (gajar).	1.60	—
18.	All kinds of dried fruits and dried vegetables, (not scheduled elsewhere), including mushrooms (Khumb, dhingries and guchhies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule.	2.70	—
19.	Pistachi nuts or pista, kernels of almonds and akhrot-ki-giri including charmagaz.	6.60	—
20.	Groundnuts or moongphali, (with or without shells), pod and peas (with shell).	1.10	—
21.	Papar, barri, sevinyan, starch and phulwari	3.30	—
22.	Articles of grocery (Karyana) not specified elsewhere and soap chips.	3.30	—
23.	Seeds of vegetables, fruits, flowers, ornamental shrubs, treesdemnut seed, seedlings, and sapplings, of vegetables, fruits and flowers, ornamental shrubs and trees.	2.20	—
23-A.	Cotton seeds, oil seeds and fodder seeds of green manuring crops line sanhemp.	0.35	—
24.	Oil cakes	0.35	—
25.	Bhusa, bran (choker), fodder including green fodder (except on headloads).	0.25	—

Class II.—Tobacco, alcoholic liquors and other intoxicants:—

26.	Tobacco manufactured including tobacco leaves and ropes.	2.20	—
27-A.	Cigarettes and Cigars	27.50	—
27-B.	Biri	13.20	—
28.	Zarda, snuff, scented tobacco	—	0.03
29.	All kinds of foreign and country liquor	—	per rupee. 0.03
30.	All other intoxicating drugs not specified above	3.30	—

Class III.—Animals for sale and consumption:—

31.	Sheep, goats and other quadrupeds not specified elsewhere.	0.60	—
32.	Horned cattle, camels, horses, mules and donkeys	1.10	—
		per tail.	

Class IV.—Commercial heavy chemicals, chemicals medicines, drugs, spices, gums and incenses:—

33.	Heavy commercial chemicals like sulphur, refined soda caustic, soda potash, naphthalene balls, acids, bleaching powder, carbonate including potashium and sodium carbonate, bi-carbonate of ammonia calcium, zinc, magnesium chlororide and soda sillicate, disinfectants like phenyl, cresol, liquid chlorine, soda ash, or washing soda (Dhobi soda) etc. copper sulphate, crude sulphate crude sulphate crude	0.60	—
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1	2	3	4
	sulphur sulphur ores, rubber chemicals and other ores of chemicals not specified elsewhere.		
34.	All kinds of chemicals, (Ammonia, Carbonic acid gas, nitrogen and hydrogen) allopathic and homoeopathic medicines and drugs, including essences, tinctures, and other medical preparations not otherwise specified.	11.10	—
34.A	Unani and ayurvedic medicines and drugs not otherwise specified including harmal, dhup, agarbati, loban and similar herbs, roots, leaves, flowers and seeds used as incense.	2.20	—
35.	Oxygen gas and dissolved acetylene	—	0.03 per rupee.
36.	All kinds of species including anardana	3.30	—
37.	All kinds of gums	3.30	—

Class V.—Textiles and manufactured articles of dress:—

38.	Kapas (raw cotton) Ginned cotton Raw wool and animal hair Wool tops, carded and finished wool	0.45	—
39.	Cotton and woolen yarn upto 2 ply or thread whether twisted or otherwise Silk yarn or thread and chamki, mercerized cotton yarn.	3.30	—
40.	Knitting wool, more than 2 ply	11.00	—
41.	Silk and artificial silk piece goods, velvets and woolen pieces goods, cotton, and linen piece goods including niwar,	6.60	—
42.	Harberdashery, drapery, hosiery including furs, boot, laces, hats, carpets, blankets and ready-made clothes except those specified elsewhere.	9.00	—
43.	Munj loose, jute, coir, patha, dib and other fibres (and articles made thereof), including cotton waste, gunny bags, cots, hessian cloth and articles made thereof except those mentioned against No. 90.	0.60	—
44.	Canvas tents, tarpaulins, book binding cloth, tracing cloth, tonga and motor head cloth.	6.60	—
45.	Condemned and old clothes made of linen, cotton or wool, blankets, tarpaulins, ground sheets, durries, tents, chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap.	2.20	—
46.	Gold and silver lace, wire and thread gota, kanari, lamia, silma, sitara (imitation or real) Kalabtun, Kaiun.	22.00	—

Class VI—Articles of general merchandise, toilets, perfumery, lighting and washing:—

47.	Articles of toilets including lifebuoy soap, perfect medicated soap and nahan soap, and perfumery.	9.00	—
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1	2	3	4
48.	Articles of general merchandise	9.00	—
49.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax.	4.40	—
50.	Matches	4.40	—
51.	Sajji, soap nuts, retha, Kishta, and soapstone	0.60	—
52.	Other washing soap including monkey brand soap, sunlight soap, vim and lux flakes, alum, saltpetre, refined potash, epsom salts, sodium bicarbonate and other saline substances used in washing clothes, floors and utensils and surf.	2.20	—
53.	Carbide of calcium	2.20	—
<i>Class VII.—Scientific apparatus, instruments of music and amusement:—</i>			
54.	All kinds of apparatus, instruments of music and Amusement.	22.00	—
55.	Cinematographic films	22.00	—
56.	All kinds of scientific, mathematical, optical, surgical and dentistry, instruments and equipment including telephonic, telegraphic and television apparatus and goods.	—	0.05 per rupee.
57.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts.	—	0.03 per rupee.
58.	All musical instruments including radio sets and their spare parts.	—	0.03 per rupee.
<i>Class VIII—Electric Goods:—</i>			
59.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater, iron, including their spare parts, wire, plug, bulb, switch, meter, holder, shade, cables, both insulated or otherwise, earthen, and porcelain insulators, alternators, rotary convertors, control gears and their parts.	9.00	—
60.	Electric casing and capping including blocks and gutties.	1.10	—
<i>Class IX—Sports, games and toys:—</i>			
61.	Articles used for sports and games both outdoor and indoor and toys of all kinds.	9.00	—
62.	Clay toys, coloured and unpolished	9.00	—
<i>Class X—Stationery and papers:—</i>			
63.	All kinds of stationery such as ink, pen, fountain pen, rubber, eraser, bottle, gum, pin, tag, laces, punch, clip, file board, file cover, nib, lead for pencil, pencil, note paper, envelop,	4.40	—

1	2	3	4
	rubber and steel stamp, stamp stand, ink-pot blotting paper, slate, takhti, copy book, note book, diary register, bahis, forms except those exempted, typewriters, duplicating machines, accessories and spare parts thereof, and all kinds of blanks papers.		
64.	Waste paper, paste, mill-board, straw-board and card board packings.	2.20	—
<i>Class XI—Leather, Rubber, Canvas and articles made thereof:—</i>			
65.	Raw hides, skins, flashings, natural bones and natural guts.	1.70	—
66.	Dressed hides and manufactured leather	4.40	—
67.	Saddlery, boots, shoes, leather, clothes and other articles made of leather, furcark, and skins of animals fit for use as mats and rugs all kinds of articles made of rubber, uncludings tyres and tubes used in vehicles.	7.70	—
67-A.	Raw rubber	2.20	—
68.	Old and unserviceable rubber goods and scraps.	2.20	—
69.	Rubber solution.	4.40	—
<i>Class XII—Metals and articles made of metal except articles under Class XIII:—</i>			
70.	Iron, iron sheets, galvanized iron, sheets, bars, pipes, including G.I. pipes, griders, rails round, iron angles and tees. Iron scrap, iron slag, iron dust and metallic ores, not otherwise specified.	1.10	—
71.	Sheets, bars of all other metals like brass, copper, bronze, zinc, lead, tin and German silver.	3.30	—
72.	Scraps of all metals other than of iron including broken utensils. Wire and wire ropes.	2.20	—
73.	Articles made of iron or galvanized iron, hose pipes, pots and pans, bath tubs, buckets, trunks, suitcases, etc.	2.75	—
74.	Articles and utensils made of other metals exclusively or of alloys including moradabadi, and aluminium wares, German silver wares and EPNS wares, iron locks.	5.50	—
<i>Class XIII—Machinery:—</i>			
75.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare parts.	2.20	—
	Vehicles: (a) New Tractors	27.50	—
		per vehicle.	
	(b) New motor cars, lorries and trucks	27.50	—
		per vehicle.	
	(c) New motor cycle without side car	11.00	—
		per vehicle.	

1	2	3	4
	(d) New motor cycle with side car	11.00	—
		per vehicle.	
	(e) New cycles, new tricycles, new perambulators, rickshaws and spare parts of all vehicles.	11.00	—
		per vehicle.	
	(f) New tongas and new gadda, new thela	5.50	—
		per vehicle.	
	(g) New handcarts	3.30	—
		per vehicle.	
	(h) Spare parts of gaddas, thelas, etc. like wheels and other accessories.	0.60	—
77.	Tools and other accessories of all kinds like hammers, Sand files, screws, phanas, saws, iron nuts, pipes, sand paper, rivets, washers, pliers, wrench, nails. etc.	2.20	—
<i>Class XIV—Mineral and lubricating oils.</i>			
78.	Petrol, power, alcohol, Kerosene oil powerine	0.60	—
		per 100 litres.	
79.	(a) Lubricating oils	2.20	—
		per 100 litres.	
	(b) Diesel oil, Crude oil, and fuel oils	1.00	—
		per 100 litres.	
	(c) Grease and vasselines	6.60	—
		per 100 kg.	
	(d) All other mineral oils not specified above	1.00	—
		per 100 litres.	
<i>Class XV—Articles used for construction, building, building fittings and furniture:—</i>			
<i>(a) Mistry work and equipment:</i>			
80.	Sun dried bricks	0.25	—
		per 1000	
81.	Burnt bricks and firebricks	2.20	—
		per 1000	
82.	Geri, lime, pando, earth, multani mitti or gachni, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement, tiles, white lime, italit and glazed earthen-wares, humepipes, stoneware pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and punic stone including crucibles, emery powder, emery wheels and all kinds of asbesto sheets, and packing and broken glass. Fire clay, china clay, and quartz stone, felsparstone and gypsum, Cement, hurmichi and ramraj.	0.60	—
83.	Kharia mitti, coke cinder (kalikeri) limenodule (Kankar) including lime stone and bajri, earthen pinjras, river sand, burnt earth (lalkeri) and surkhi (brick dust) including ores, minerals,	0.10	—

1	2	3	4
	white and red sand, rough stone including rough mill stone, brick ballast (rori). chilms, kanalies and all kinds of unglazed country earthenwares, nilab.		
84.	Glazed tiles for walls and floors.	3.30 per 1,000	—
85.	Marble and articles made thereof, marble chips and marble dust, sanitary fittings whether made of stoneware, porcelain, metal bricks, tarfelt etc.	3.30	—
<i>(b) Wooden material and equipment:</i>			
86.	Wooden sleepers, logs, wooden planks, timber including bamboos, lathies, tallies, sirkies and condemned railway sleepers Sarkandas.	0.60	—
87.	Ply wood sheets, window pans, glass sheet of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified.	2.20	—
88.	Superior furniture like table, chair, side rack, table rack shoe rack, bookshelf, sofa sets, tea poy, almirah, hat rack, palang, gauze almirah, wooden tray, wooden box, drawer, cradle, dressing table, curtain hanger, coat hanger, picture frames, frame wood etc.	5.50	—
89.	Ordinary furniture like charpai, takhatposh, desk, bench, black board, stools, wooden articles of kitchen equipment, all kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc.	5.50	—
90.	Cane imported as raw material, khas, belting, wooden packing cases, baskets.	0.60	—
<i>(c) Paints and Varnishes:</i>			
91.	Varnishes, paints, turpentine, mineral turpentine, glue, polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere and Methylated spirit.	5.50	—
92.	Rosin and resin	1.10	—
<i>Class XVI—Fuel:—</i>			
93.	Fuel wood, coddung (upla), sawdust, charcoal, soft coke and its dust, steam coal and its dust, hard coke, slack coal and brushwood.	0.25	—
<i>Class XVII—Miscellaneous:—</i>			
94.	Dyes, colours, including natural indigo, majith, maju, hirakasis, lac, shoe polish and sealing wax.	4.40	—
95.	Kikar bark	0.30	—
96.	Empty bottles, jars, other than glass jars, tins, drums barrels, etc.	1.10	—
97.	Cutlery	16.50	—

1	2	3	4
98.	Crockery and glassware and glass jars.	9.00	—
99.	Desi glass bangles, enamel-ware and fooding bottles for infants.	5.50	—
100.	Mica	0.30	—
101.	Rags	1.00	—
102.	Coal tar not otherwise specified.	1.06	—
103.	Fire arms, arms ammunition, gun powder, blasting powder and fire works.	9.00	—
104.	All other articles not otherwise exempted and not chargeable under any other head.	9.00	—

By order,
P. K. MATTOO,
Secretary.